

AVIATION FUEL in this State for resale or redistribution at wholesale, who has fixed storage tanks (trucks excluded) for both gasoline and [distillate fuel oils] SPECIAL FUELS and whose sales of gasoline equal or exceed 50 percent of the total gallons of petroleum products purchased. However, the term shall not include automobile dealers importing new automobiles into this State which may contain gasoline in the fuel supply tank of said vehicles.

(d) [The term "user"] "SPECIAL FUEL USER" [shall mean] MEANS any person, firm or corporation who purchases [diesel fuel or fuel oil] SPECIAL FUEL for use as MOTOR VEHICLE fuel and uses such fuel in any motor vehicle owned or operated by such person, firm or corporation and licensed to operate on a public highway. The term does not include a volunteer fire company or nonprofit volunteer rescue squad, incorporated in this State, that purchases [diesel] SPECIAL fuel to propel or operate fire fighting vehicles and equipment. THE TERM DOES NOT INCLUDE ANY PERSON, FIRM, OR CORPORATION THAT : (1) USES SPECIAL FUEL AND HAS NO STORAGE CAPABILITY EXCEPT FOR THE FUEL SUPPLY TANK OF A MOTOR VEHICLE; OR (2) PAYS THE MOTOR VEHICLE FUEL TAX ON ALL SPECIAL FUELS TO THE SUPPLIER.

(e) ["Seller of diesel fuel"] "SPECIAL FUEL SELLER" MEANS [shall mean] any person, firm or corporation, other than a dealer licensed under subsection "c" of this section, who sells or delivers [diesel fuel, No. 2 fuel oil, kerosene or propane] ANY "SPECIAL FUEL". [into a fuel supply tank of any motor vehicle or any fuel supply tank or storage tank located at any service station, terminal or other location which is used to supply a motor vehicle or motor vehicles other than one owned by such person, firm or corporation to operate upon the public highway.] THE TERM DOES NOT INCLUDE RETAIL SERVICE STATION DEALERS AS DEFINED IN § 157A(6) OF THIS ARTICLE, SELLING SPECIAL FUELS ON WHICH THE TAX HAS BEEN PAID TO THE SUPPLIER.

(f) [The term "received" or "received in this State"] "RECEIVED" OR "RECEIVED IN THIS STATE" [shall be construed to include] INCLUDES constructive as well as actual receipt, in accordance with such rules and regulations as the Comptroller may adopt.

(g) "Comptroller" means the Comptroller of the treasury of the State of Maryland.

(h) [The words "in this State" or "within the State"] "IN THIS STATE" OR "WITHIN THIS STATE" [shall be construed to mean] MEANS within the territorial limits or confines of the State of Maryland, and shall include all territory within the State owned by or ceded to the United States of America.

(i) [The term "first sale"] "FIRST SALE" means the first sale or exchange in this State of motor vehicle fuel OR AVIATION FUEL imported from beyond the territorial confines of the State after it has been received in this State. [The term does not